

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:

Chapter 13

Michael Broughton

Case No. 21-30270-jda

Hon. Joel D. Applebaum

**MICHIGAN DEPARMTENT OF TREASURY'S OBJECTION
TO CONFIRMATION OF DEBTOR'S PROPOSED PLAN**

The Michigan Department of Treasury ("Treasury"), by and through its attorneys, Michigan Attorney General Dana Nessel and Assistant Attorney General Katherine C. Kerwin, objects to the confirmation of the debtor's plan ("Plan") for the following reasons:

1. Debtor filed a voluntary petition for protection under Chapter 13 of the Bankruptcy Code on February 23, 2021 and filed this plan on February 23, 2021.
2. Treasury has a lien against the debtor's property in the amount of \$2,838.40, pursuant to the Notice of State Tax Lien dated March 19, 2020, attached hereto.
3. Treasury's proof of claim has not yet been filed and the deadline to file governmental claims is August 23, 2021. Treasury will be filing a secured claim in the amount of \$2,838.40.

4. Treasury's lien in the amount of \$2,838.40 is a Class 5.1 claim that must be paid in full through the Plan, in equal monthly payments, with Treasury to retain its liens and to receive interest at the rate in effect on the date of confirmation. *See* 11 U.S.C. § 1325(a)(5)(B).

5. To the extent the debtor is reclassifying Treasury's lien to be paid as an unsecured priority claim, Treasury does not consent to the alternative treatment of the secured claim as proposed by the Plan. *See* 11 U.S.C. § 1325(a)(5)(A).

WHEREFORE, the United States respectfully requests that this Court deny confirmation of the debtor's Plan for the forgoing reasons and grant such further and additional relief as deemed just and appropriate.

DANA NESSEL
Attorney General

/s/ Katherine C. Kerwin
Katherine C. Kerwin (P73070)
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Dated: April 12, 2021

Account No. Prim SXXXXX4423 Sec SXXXXX4423	Lien No. 2034233
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BROUGHTON MICHAEL 3062 BELSAY RD	
BURTON	MI 48519-0000

LIBER
PAGE
DATE 03/20/20
FILING NO. 202003200016172
ON REAL PROPERTY

[illegible]

Filed With: GENESEE COUNTY

 Lynn Boyes, Director, Collection Services Bureau	Date 03/19/20
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